

**R865. Tax Commission, Auditing.**

**R865-13G. Motor Fuel Tax.**

**R865-13G-15. Reduction in Motor Fuel Tax for Distributors Subject to Navajo Nation Fuel Tax Pursuant to Utah Code Ann. Section 59-13-201.**

A. The purpose of this rule is to provide procedures for administering the reduction of motor fuel tax authorized under Section 59-13-201.

B. The reduction shall be in the form of a refund.

C. The refund shall be available only for motor fuel:

1. delivered to a retailer or consumer on the Utah portion of the Navajo Nation; and

2. for which Utah motor fuel tax has been paid.

D. The refund shall be available to a motor fuel distributor that is licensed as a distributor with the Navajo Tax Commission.

E. The refund application may be filed on a monthly basis.

F. A completed copy of the Navajo Tax Commission Monthly Fuel Distributor Tax Return, form 900, along with schedules and manifests, must be included with the Utah State Tax Commission Application for Navajo Nation Fuel Tax Refund, form TC-126.

G. Original records supporting the refund claim must be maintained by the distributor for three years following the year of refund. These records include:

1. proof of payment of Utah motor fuel tax;

2. proof of payment of Navajo Nation fuel tax; and

3. documentation that the motor fuel was delivered to a retailer or consumer on the Utah portion of the Navajo Nation.

**KEY: taxation, motor fuel, gasoline, environment**